



**THE**  
**JHARKHAND GAZETTE**  
**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

---

**11 CHAITRA, 1944 (S)**

---

**No. 147**

**RANCHI, FRIDAY, 1<sup>st</sup> APRIL, 2022**

---

**Commercial Taxes Department**

-----  
**NOTIFICATION**

1<sup>st</sup> APRIL, 2022

**S.O No. 11 Dated 01.04.2022**--In exercise of the powers conferred by sub-section (2) of Section 10 of the Bihar Electricity Duty Act, 1948 (Bihar Act XXXVI of 1948, as adopted by the State of Jharkhand and as amended by Jharkhand Act No 10, 2011 and 5, 2012), the Governor of Jharkhand is pleased to make amendments in the Bihar Electricity Duty Rules, 1949, (as adopted by the State of Jharkhand) in the following manner:-

**1. Short title, extent and commencement;**

- (i) These Rules may be called the Jharkhand Electricity Duty (Amendment) Rules, 2021
- (ii) It shall extend to the whole of the State of Jharkhand.
- (iii) It shall be deemed to have been effective from 07.07.2021

**2. Amendment in Rule 2 –**

A new Explanation II shall be added after the existing Explanation in clause (eb) of Rule 2 in the following manner:-

**Explanation II** - Unless the context otherwise requires, net charges shall be arrived at after excluding following charges from the 'Energy charges':-

- i. Demand charge / fixed charge;
- ii. Meter rent/ service line charge;
- iii. Capacitor surcharge;
- iv. Voltage rebate;
- v. Load Factor rebate;
- vi. Delayed payment surcharge; or
- vii. Any other surcharge/ rebate

(File No. Va Kar Sansodhan/ 5/ 2020)  
By the order of the Governor of Jharkhand

**Aradhana Patnaik,**  
Secretary,  
Commercial Taxes Department,  
Jharkhand, Ranchi

**FORM JED – 201****RETURN FOR THE MONTH / QUARTER ENDED ON: ...../...../.....****Dealer details:**

<b>General Information:</b>	
<b>Return Type</b>	<b>Revised</b>
1. Date of original Return	Acknowledgement No. of original Return
2. Period From Date	Period To Date
3. Acknowledgement Number	Acknowledgement Date
4. Nil Return	

**Dealer's identity:**

5. Name	
6. Address	
7. Contact No.	

**Turnover Details:**

<b>Gross Turnover Details:</b>		
8	Gross unit of energy generated by the licensee during this period	
9	Gross unit of energy sold by the licensee to the another licensee for resale purpose during this period	
10	Gross unit of energy sold by the licensee/assessee to the another licensee/assessee for consumption during this period	
11	Gross unit of energy as purchased by the licensee/assessee for resale to the another licensee/assessee for consumption during this period	
12	Gross unit of energy as purchased by the licensee/assessee consumption there of during this period	
13	The unit of energy lost in transmission during this period	
14	Units of energy consumed or sold during this period	
15	Less Auxilliaries/own consumption	
16	Net charges for energy consumed or sold during this period	
17	Any others charges	

**Electricity Duty Calculation :**

<b>18. Turnover of energy consumed or sold and Energy charges :-</b>			
		<b>Net charge for energy consumed or sold</b>	<b>Duty payable at the appropriate rates</b>
(i)	Domestic/Non-Domestic LT/Domestic HT/ Temporary Supply / Advertisement/ Religious places/ Prayer Establishments/ Any category of consumption not falling any categories.		
(ii)	Industrial HT/ Mining / Any type of HT Connection excluding domestic HT/ Commercial HT Up to 10 MVA		
	Industrial HT/ Mining / Any type of HT Connection excluding domestic HT/ Commercial HT above 10 MVA		
(III)	Irrigation & Agriculture		
(iv)	Captive consumption by mining, commercial and industrial units, who have installed generating sets		
(v)	Captive consumption by all industrial units, who have installed power station.		
(vi)	Captive consumption by all mining units, who have installed power station.		
<b>Total</b>			

**19. Net charges for energy collected from unmetered premises :**

		<b>Amount of energy charges</b>	<b>Duty payable at the appropriate rates</b>
(i)			
(ii)			
(iii)			
<b>Total</b>			
<b>20. Gross Duty Payable (15+16)</b>			

**21. Add:**

(a)	Add: Amount of interest : if any payable	
(b)	Add: Amount of penalty : if any payable	
<b>22. Total Duty Payable with interest and penalty</b>		

**23. Tax paid Details:**

**FORM JED - 202****RETURN FOR THE ANNUAL ENDED ON: 31/03/.....****Dealer details:**

<b>General Information:</b>	
<b>Return Type</b>	<b>Revised</b>
1. Date of original Return	Acknowledgement No. of original Return
2. Period From Date	Period To Date
3. Acknowledgement Number	Acknowledgement Date
4. Nil Return	

**Dealer's identity:**

5. Name	
6. Address	
7. Contact No.	

**Turnover Details:**

<b>Gross Turnover Details:</b>	
8	Gross unit of energy generated by the licensee during this period
9	Gross unit of energy sold by the licensee to the another licensee for resale purpose during this period
10	Gross unit of energy sold by the licensee/assessee to the another licensee/assessee for consumption during this period
11	Gross unit of energy as purchased by the licensee/assessee for resale to the another licensee/assessee for consumption during this period
12	Gross unit of energy as purchased by the licensee/assessee consumption there of during this period
13	The unit of energy lost in transmission during this period
14	Units of energy consumed or sold during this period
15	Less Auxilliaries/own consumption
16	Net charges for energy consumed or sold during this period
17	Any others charges

**Electricity Duty Calculation :**

<b>18. Turnover of energy consumed or sold and energy charges :-</b>			
		<b>Net charge for energy consumed or sold</b>	<b>Duty payable at the appropriate rates</b>
(i)	Domestic/Non-Domestic LT/Domestic HT/ Temporary Supply / Advertisement/ Religious places/ Prayer Establishments/ Any category of consumption not falling any categories.		
(ii)	Industrial HT/ Mining / Any type of HT Connection excluding domestic HT/ Commerical HT Up to 10 MVA		
	Industrial HT/ Mining / Any type of HT Connection excluding domestic HT/ Commerical HT above 10 MVA		
(III) Irrigation & Agriculture			
(iv)	Captive consumption by mining, commerical and industrial units, who have intalled generating sets		
(v)	Captive consumption by all industrial units, who have installed power station.		
(vi)	Captive consumption by all mining units, who have installed power station.		
<b>Total</b>			

**19. Net charges for energy collected from unmetered premises :**

		<b>Amount of energy charges</b>	<b>Duty payable at the appropriate rates</b>
(i)			
(ii)			
(iii)			
<b>Total</b>			
<b>20. Gross Duty Payable (15+16)</b>			

**21. Add:**

(a)	Add: Amount of interest : if any payable	
(b)	Add: Amount of penalty : if any payable	
<b>22. Total Duty Payable with interest and penalty</b>		

**23. Tax paid Details:**

-----